

Appendix H

RESOURCE MANAGEMENT OFFICE

1. OFFICE OF THE CHIEF.

- a. Assists District Commander in maintaining balance, economy, and efficiency in the accomplishment of programmed objectives.
- b. Formulates and recommends general policies, procedures, systems, and regulations to assist the District Commander in the improvement of general and financial management practices.
- c. Advises and consults with the District Commander, his immediate military and civilian assistants, and staff chiefs concerning Resource Management related problems in accomplishing missions of the District.
- d. Advises the District staff on financial and general management matters.
- e. Provide staff supervision of Resource Management organizations and activities in the District.
- f. Serves as a member of the Regional Management Board (RMB).
- g. Provides managerial guidance and oversight of the District's Comptroller Career (CP-11) and Manpower (CP-26) Programs.
- h. Directs, coordinates, and supervises the activities of the Budget and Manpower, Finance and Accounting, and Management Analysis Branches of the District.
- i. Supports and advises the District Commander in liaison, discussion, and establishment of funding agreements and procedures with other agencies.
- j. Exercises administrative control of funds for the District and establishes financial administration and funds control procedures necessary to ensure that District funds adhere to statutory/regulatory limitations.
- k. Certifies the availability of District funds under authority delegated from higher Headquarters.

## 2. BUDGET AND MANPOWER BRANCH.

a. Supervises the development, coordination, and execution of the District Operating Budgets and Programs. Advises the District Commander and staff on budget management and administration. Establishes budget estimates for financial management reports and monitors program execution of the District budgets.

b. Coordinates and publishes all budget and manpower policy and guidance, manages the District's strategic budget process, coordinates and conducts Program Budget Advisory Committee (PBAC) meetings, and publishes the District Operating Budget and Program Document.

(1) Reviews and analyzes budget input for conformity to cost targets/limitations, manpower constraints, and reasonableness of requirements.

(2) Monitors budget execution rate and account balances; makes recommendations on deviations that impact the overall balance of the Revolving Fund.

(3) Coordinates and develops the District Investment Program.

c. Coordinates and participates in developing workload and government cost projections for maintaining balance and economy, and the overall affordability of the District program.

d. Establishes general and administrative overhead rates and coordinates departmental overhead rates. Evaluates execution of account activity and balances and revision of rates, where needed.

e. Establishes uniform procedures and guidance on funding and managing reimbursable work and services from all government and non-government agencies for work under the responsibility of the Honolulu Engineer District (POH). The Budget Officer acts as accepting officer for the District on all funds received for reimbursable work. Ensures appropriateness and propriety of funds provided and participates in review of unliquidated and unobligated balances.

f. Receives and controls all Funding Request Reviews (FRR) and Funding Authorization Documents (FAD) issued by HQUSACE through the Program Budget Accounting System (PBAS) for district direct funded appropriations and distributes FAD to appropriate offices. Extracts FAD for Pacific Ocean Division (POD), Honolulu, Alaska, Far East, and Japan Districts and furnishes copies to POD. Coordinates with USACE Finance Center for adding codes for new projects in the Corps of Engineers Financial Management System (CEFMS) and with HQUSACE for correcting discrepancies on FRR and FAD.

g. Develops, coordinates, and submits the Operation and Maintenance, Army (O&M, A) Appropriation Command Budget Estimate and the Resource Management Update for the District. Analyzes status of O&M, A accounts during budget execution.

h. Funds Management.

(1) Performs fiscal review of, and processes, Military and Civil Works and Interagency International Services fund requests from operating elements. Participates in District funds management functions by ensuring appropriateness (time and purpose) of funds usage. Coordinates with Finance and Accounting Branch and technical elements on availability and applicability of funds cited.

(2) Interprets civil budget directives requiring fiscal actions with participation from Programs and Project Management (PPM) and the technical divisions to review and revise, as necessary, fiscal supporting data for Civil Works budgets. Submits RM's supporting data for the Civil Automated Budget.

(3) Performs fiscal review of, and processes, civil fund adjustments and apportionment actions in coordination with PPM and Emergency Management Division (EMD).

i. Develops, coordinates, and executes the Plant Replacement and Improvement Program (PRIP) and other Productivity Capital Investment Programs (PCIP).

j. Develops guidelines for preparation and review of inter/intra agency support agreements. Reviews all agreements and provides guidance on financial requirements.

k. Identifies cases for the Civilian Injury and Illness Compensation (CIIC) reports by appropriation. Provides required payments with documentation for the military funded cases. Provides projections for budgeting and planning purposes.

l. Reviews, monitors, and provides adjustments to civil funded military officers' salaries for budgeting and payment purposes.

m. Develops, coordinates, and provides District data for the USACE Integrated Program Analysis and Evaluation (UIPA&E), Cost of Doing Business (CODB), and analysis of District General and Administrative (G&A) overhead and manpower utilization for Command Management Reviews (CMRs).

n. Supervises the development, coordination, and execution of the District's manpower management programs IAW DA, USACE, and Division policies. Advises the Commander, staff, and operating officials on manpower management and administration.

o. Continuously reviews manpower resources and utilization, developing and recommending improvements to the Commander, staff, and operating elements. Proposes, coordinates, and effects manpower adjustments resulting from changes in personnel authorizations, workload, and funds. Analyzes operating officials' manpower requests by considering the approved financial program, workload trends, efficient utilization, and manpower surveys. Recommends appropriate adjustments. Assists organizational elements in preparing manpower justifications.

p. Reviews resource guidance received from higher authority. Recommends and coordinates necessary internal adjustments in authorizations and issues manpower voucher. Evaluates interim requests for adjustments in internal manpower authorizations; effects appropriate adjustments within available resources; prepares and submits requests with justification to higher authority for increases in vouchered authorization.

q. Reviews, develops, coordinates, and executes the District's high-grade program.

r. Updates the manpower manning document based on the information received from the workforce manpower analyst and translates the workforce management plan into manpower strength and Full-Time Equivalent (FTE) projections. Coordinates with the workforce management analyst for staffing gains and losses.

s. Coordinates preparation of both the proposed Table of Distribution and Allowances (TDA) and the Mobilization Table of Distribution and Allowances (MOBTDA), and submits required data to higher authority for approval.

t. Maintains appropriate military and civilian manpower controls by Army management structure and Civil Works appropriations for requirements, authorizations and strengths. Prepares manpower data and projections for submission to higher authority.

u. Oversees administration of the Officer Distribution Plan, providing justification to higher authority for all military officer positions.

v. Develops manpower data and prepares military and civilian strength reports and manpower utilization reports for submission to the Division.

w. Develops, coordinates, and analyzes the Corps of Engineers Manpower Requirement System (CEMRS) and the civilian Force Configuration (FORCON) annual data call submission to the Division.

x. Develops, maintains, and distributes official organization charts which consist of the directory and position charts, as required by ER 10-1-40 or other authority.

- y. Performs Internal Management Control Process functions prescribed in AR 11-2.

### 3. FINANCE AND ACCOUNTING BRANCH.

- a. Oversees, directs, and controls the updating/implementation of the USACE standard financial information system, the Corps of Engineers Financial Management System (CEFMS).

- b. Coordinates, analyzes, and prepares responses on Cost Efficiency Factor measurements, Cost of Doing Business matrix, Total Labor Multiplier, Command Management Review (CMR), Chief Financial Officers (CFO) Act Audit Issues, Joint Review of Unliquidated Obligations (ULO), and USACE Five Year Integrated Program Analysis and Evaluation Report to POD.

- c. Manages by reviewing the total operational accounting program for the Honolulu Engineer District (POH). Serves as principal Finance and Accounting advisor to POH. Provides guidance and training on the proper usage of appropriated funds.

- (1) Exercises supervision over all accounting activities to assure adequate control of funds, proper recording of costs, payment of amounts owed by the government, collections of receivables to meet the needs of POH and higher headquarters.

- (2) Develops, coordinates, and issues finance and accounting policy, travel policy, and other fiscal policy based on higher headquarters regulations, policies, and manuals for POH.

- (3) Exercises supervision of the operation of the Finance and Accounting (F&A) subsystem of CEFMS for all activities and elements of POH. Provides technical advice and assistance. Monitors use and maintain control as necessary to assure the integrity of the database and user products.

- d. Performs periodic inspections to determine adequacy and effectiveness of Finance and Accounting procedures, policies, and operations, and assesses the fiscal integrity program, plans, and initiatives of the District.

- e. Performs financial reviews and validations to ensure compliance with the requirements of the CFO Act audit issues and coordinates actions with the Internal Review Office.

- f. Prepares and coordinates all F&A CMR data for POH.

g. Analyzes and documents system deficiencies and programming problems and coordinates changes to be made with the USACE Finance Center (UFC) Systems group, and other Corps of Engineers finance offices.

h. Provides travel related guidance as well as developing and updating financial management documents such as the Travel Bulletin and travel training.

i. Accounting.

(1) Exercises supervision over accounting activities. Interprets and administers accounting requirements, implements regulations and procedures thereof, and furnishes technical advice and assistance as required.

(2) Performs review and analysis of project accounts and evaluates account balances, trends and conditions thereof, to provide guidance to operating officials. Advises program managers of cost effectiveness of current programs and provides accounting data and support to budget and program managers for preparation of budgetary and program data.

(3) Determines and coordinates appropriate basis or methods to be used for distributing costs to projects or other activities.

(4) Prepares nominal balance report, analyzes account balances and, where needed, recommends appropriate corrective action.

(5) Reviews and recommends effective time rates for labor cost distribution purposes, including quarterly analyses of the status of the accrued leave and government contribution accounts.

(6) Performs review and analysis of plant equipment and facility accounts, and evaluates expenses, income, balances, and predetermined operating rates. Recommends or institutes appropriate rate changes where necessary.

(7) Serves as a focal point to control funds and prevent violations of 31 USC 1517 (The Anti-Deficiency Act). Certifies both Military and Civil funds (the Finance and Accounting Officer is delegated authority from the Commander for funds certification). Certifies to availability of funds prior to issuance of obligating documents. Implements accounting procedures to assure the adequacy of the funds control system.

(8) Prepares and develops required internal management reports. Provides follow up on delinquent receivables as required by the Army Debt Management Program.

(9) Conducts the trimester joint review of Unliquidated Obligations.

(10) Reviews, validates, and processes cost transfers.

(11) Processes government order acceptance. Processes financial approval of customer orders.

(12) Processes transfer of the Construction in Progress (CIP) asset general ledgers to Work in Progress. Conducts annual review of the CIP accounts and makes appropriate adjustments.

(13) Computes and prepares depreciation and plant replacement increment schedules and insurance charges.

(14) Reconciles and controls cash balance and assures solvency of the fund by diligent execution of the functions cited above. Prepares recommendations and justifications for submission to higher authority, requesting additional cash or reporting surplus cash for withdrawal.

(15) Receives and deposits all collections presented which are required by appropriate regulation to be deposited with the F&AO.

(16) Receives and maintains custody over all negotiable instruments for which the F&AO is accountable.

(17) Deposits all collections to a Federal Reserve or other designated depository.

(18) Provides safekeeping of all negotiable instruments received.

j. Financial Systems Management.

(1) Performs financial systems analyses for financial management activities to include development, modification, and utilization of systems applications. Analyzes and determines the impact of automated program changes on finance and accounting operations and technical financial management operations. Coordinates implementation of changes with affected elements.

(2) Analyzes and documents financial system deficiencies and programming.

(3) Supplements ADP applications training by providing RMO personnel with instructions on new or changed programs or applications. Prepares Standing Operating Procedures (SOPs) to promote effective and efficient utilization of computer resources.

(4) Provides functional financial expertise and knowledge for developing and modifying program specifications/applications. Reviews programming requests (relating to financial matters) from other organizations forwarded to Information Management.

(5) Identifies and resolves System Control Languages (SCL) problems, Oracle queries, and other system related technical problems. Coordinates technical issues with IM staff regarding file sizes, parameters, configurations, and other technical system activities.

(6) Develops and maintains financial management programs and system query language for the District, such as the Menu System, Cost vs. Budget System, Cost and Performance Program, etc. Provides system support for other Corps and non-Corps standardized systems.

(7) Recommends, reviews, and prepares justification necessary to accomplish Federal Information Processing (FIP) requirements for the procurement of hardware and software for the Resource Management Office.

(8) Maintains knowledge of technical improvements in the computer industry to upgrade hardware and software to promote new technology, and to enhance performance of the Local Area Network (LAN) for RMO. Maintains computer hardware and software property inventory and accountability for RMO.

(9) Responsible for ensuring that finance applications and processes do not jeopardize the fiscal integrity of accounting information and data of the organization.

(10) Ensures security of the financial database by managing permissions and access.

k. Performs payroll support (Customer Service Representative - CSR) and payroll liaison services for the Division and Honolulu Engineer District.

#### 4. MANAGEMENT ANALYSIS BRANCH.

Provides the District Commander and elements of the District with a comprehensive management analysis capability. Performs the following specific functions:

a. Performs Program Review and Analysis (PR&A) type functions. Administers the quarterly Command Management Review (CMR) and annual Consolidated Command Guidance (CCG). Reviews and analyzes organizational program and performance measures and directives, coordinates actions with staff elements, issues guidance, and develops briefing materials for the District Commander's response to Division and/or Headquarters.



b. Reviews and evaluates actions on existing missions, organizational structure and functions, and proposed changes and reorganizations, as requested by POH staff elements. Recommends organizational actions based on analysis of workload, functional alignment, staffing, and related factors. Coordinates with appropriate staff elements and takes all actions necessary to effect changes. Develops organizational plans for long and short-range periods, as required. Initiates Permanent Orders for District Commander's approval and takes necessary post-approval actions. Maintains and publishes current functional statements for the District Organization and Functions (O&F) Regulations.

c. Assists the District Commander in the development and monitoring of Honolulu Engineer District's operational and strategic goals in conjunction with the District's leadership efforts. Maintains and updates the POH Operations Plan (OPLAN), coordinates all aspects of the OPLAN to include formulation, standardization of reporting requirements, and quarterly updates to the District Commander.

d. Conducts studies to design and improve management systems and develops solutions to problems involving missions, functions, policies, organization, workload, resources, procedures, and methods.

e. Develops guidelines for preparation and review of Inter/Intra Agency Support Service Agreement (ISSA) and Memorandum Of Agreement (MOA) documents. Reviews all resource related agreements and provides guidance on financial requirements. Coordinates with appropriate staff elements, takes action to resolve disputes and finalizes agreement for District Commander's approval.

f. Administers the following management programs:

(1) Management Control Program. Advises the Commander on the implementation and status of POH's management control process. Issues guidance, provides training, consolidates feeder input, and coordinates the preparation of the District Commander's annual Statement of Assurance on management controls. Administers the Management Control Process for the District and provides guidance, tasking, and information to managers. Performs Internal Management Control Process functions prescribed in AR 11-2.

(2) Comptroller Career (CP-11) and Manpower Career (CP-26) Programs. Administers the programs for the District, maintains information on current careerists, provides career information and guidance, assists in preparing comptroller accreditation packages, and coordinates activities with the Division or Headquarters. Assists in coordinating comptroller career training requirements and quotas with the responsible agencies/entities. Arranges for on-site training, as required.

(3) Army Suggestion Program (ASP). Receives suggestions, determines appropriate coordination, tracks status and completion of suggestions, and reports results to higher headquarters.

(4) District Committee Management Program. Provides advice for and administers the program. Maintains information on district committees and issues appointments for changes in membership.

(5) Commercial Activities (CA) Program. Accomplishes various phases of the CA program within the District. Prepares studies, bid packages and relevant reports.

g. Coordinates resource management data input and monitors actions for USACE and POD Command Visits/Inspections. Prepares necessary correspondence and accumulates, prepares, and makes available all statistical and information-type data, as required.

h. Develops, implements, and administers management and productivity improvement programs.